



SARDAR PATEL UNIVERSITY
Faculty of Business Studies
Programme – MCOM
(Under the Choice based Credit Scheme)
STRUCTURE WITH EFFECT FROM:2022-23
SEMESTER- III



Master of Commerce (M. COM.)

- To Pass:
1. At least 40% Marks in the University Examination in each paper and
 2. At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Department /PG Centres

Course Type	Old Course Code	Course Title	Credit	Internal	External	Total
Ability Enhancement Course (Any One)	PB03ACOM51	Career Planning-I	4	30/12	70/28	100/40
	PB03ACOM52	Knowledge Management-I	4	30/12	70/28	100/40
	PB03ACOM53	Leadership Skills-I	4	30/12	70/28	100/40
Core Courses (Three)	PB03CCOM51	Research Methodology-I	4	30/12	70/28	100/40
	PB03CCOM52	Entrepreneurship Development-I	4	30/12	70/28	100/40
	PB03CCOM53	Financial Management-I	4	30/12	70/28	100/40
Elective Courses (Any One)						
Advanced Accounting	PB03ECOM51	Corporate Accounting-I	4	30/12	70/28	100/40
Marketing Management	PB03ECOM52	Integrated Marketing Communications	4	30/12	70/28	100/40
Human Resource Management	PB03ECOM53	Industrial Relations	4	30/12	70/28	100/40
Financial Management	PB03ECOM54	Strategic Financial Management-I	4	30/12	70/28	100/40
Tax Planning and Management	PB03ECOM55	Indirect Taxes-I	4	30/12	70/28	100/40
		Total	20	150	350/140	500/200

3 (Lectures) + 1 (CSDS) + 1 (Assignments)

- Notes:**
1. Each student shall have to offer the same Elective Course Paper at Semester I to IV.
 2. Class Room Presentation will include CSDS/ Factory Visit/ Field Study /Seminar/ Film Screening/ Audio-Video/ Problem Solving/ Group Study/ Case Study/ Book Review/ Article Review/ Computer Lab /Project work. etc.
 3. Computer Application in Business – I & II Examination: Theory 1.1/2 Hrs, Practical 1.1/2 Hrs.
 4. Practical are based on MS- Excel 2007 & above upgraded office version.
 5. Student of Computer Application in Business – I & II must be remain present both in theory examination as well practical examination.

Prof. Sandip K Bhatt
Dean & Head

Dr Kamlesh Dave
Chairman
Board of Commerce

Dr. V M Vanar
Chairman
Accountancy Board



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ACOM51	CAREER PLANNING-I	04
Course Objectives	To impart values and soft skills to make students ready for industry / corporate careers	

Course Description		
Unit	Description	Weightage
01	Strategies in the Job Search Process The job search: Building network of contacts, Identifying appropriate job, Analyzing yourself, Finding your employer Establishing Your Values and Career Priorities Understanding the Importance of Core Values Eulogy and Priorities Exercise Encapsulating Your Values	25%
02	Investing in your CV Self-Test: Measuring Your Core Competencies Further Skills Difference : CV, Resume and Bio data Constructing the resume, Resume Critique Checklist Writing the cover page Digital resume and email cover message Follow up and ending in the application	25%
03	Handling the Interview Investigating company Pre-planning: Making good appearance Anticipating questions and preparing answers Facing the interview board Body sport for interview	25%
04	Group Discussion Qualities looked for in Group Discussion Strategies for GD – Do's and Don'ts How to prepare for group discussion Different topic of group discussion	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)
Syllabus with effect from the Academic Year 2022-2023

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
--------------------------------------	--

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about how to find appropriate Job in Market.
2.	To know and practically understand about preparing of Resume, CV, Bio data for Job with cover letter.
3.	To know and practically understand about how to face personal interview.
4.	To know and practically understand about Group Discussion.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi, 2002.
2.	Raymond V. Leskar, Maries, E Flatley, Kathryn Rentz, Neerja Pande, Business Communication-Making Communication in Digital World, Tata Mc Graw Hill, 2009.
3.	Herb Cohen, You Can Negotiate Anything, Jaico Publishing House, 2010
On-Line Resources available that can be sued as Reference Material	
https://www.naukri.com/blog/top-interview-questions-and-answers-for-freshers/ http://egyankosh.ac.in/handle/123456789/1	



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code PB03ACOM52	Title of the Paper KNOWLEDGE MANAGEMENT – I	Total Credit 04

Course Objectives	To develop limitless horizons & boundless vision for management of twenty-first century Organization
--------------------------	--

Unit	Description in Detail	Weightage
1	KNOWLEDGE MANAGEMENT: Knowledge Management- An Introduction Data, Information & Knowledge Techniques of Transforming the Knowledge Methods of Knowledge Management Function of Knowledge Management Knowledge Management Framework Knowledge Management Programme	25%
2	INTELLECTUAL CAPITAL: Introduction Meaning of Intellectual Capital Component of Intellectual Capital Understanding Intellectual Capital Human Capital, Customer Capital & Structural Capital Methods for Measuring Intellectual Capital Leadership, Motivational & Empowerment Index	25%
3	MANAGEMENT OF TIME: Introduction & Concept of Time Significance of Time Management Fundamental Truths About Time Causes of Time Wastage Effective Use of Time Pruning Time Wasters Self-Management Time management Tips for Professors, College Students & Business Consultants Steps for Effective Time Management	25%



SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar, Gujarat

(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)

Syllabus with effect from the Academic Year 2022-2023

4	EXCELLENCE IN MANAGEMENT: Organizational Effectiveness Managerial Effectiveness Effectiveness v/s Efficiency Mckinseys'7s Model (Shared Values, Strategy, Structure, Systems, Style, Staff and Skills) Culture of Excellent Organizations Goal Setting: Concept & Importance of Goal Dream v/s Goal Why Goal Setting Fails? SMART Goals (Specific, Measurable, Achievable, Realistic, Time Bound)	25%
----------	--	------------

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
--------------------------------------	--

Evaluation Pattern

Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about basic of Knowledge management.
2.	To know and understand about use of Intellectual capital in knowledge management.
3.	To know and understand about time management.
4.	To know and practically understand about how to achieve excellence in management.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Elias M. A. and Hassan M. G., Knowledge management, Pearson Education, India
2.	Debowski Shelda, Knowledge management, Wiley India, New Delhi

On-Line Resources available that can be sued as Reference Material
<http://egyankosh.ac.in/handle/123456789/1>



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ACOM53	LEADERSHIP SKILL – I	04

Course Objectives	To empower the students with skills of leadership.
--------------------------	--

Course Description		
Unit	Description	Weightage
01	Nature of Leadership Introduction, Definition Need or Importance of Leadership Approaches or Theories of leadership ➤ Trait's Approach ➤ □Behavioral Approach ➤ □Situational Approach ➤ □Followers Theory ➤ □System Theory Functions of a Leader, Types of Leaders, Qualities of Leadership and Management	25%
02	Contemporary Issues in Leadership Inspirational Approach on Leadership ➤ Charismatic Leadership ➤ Transformational Leadership ➤ Authentic Leadership ➤ Self Awareness ➤ Self Regulation & Development ➤ Relational Transparency Contemporary Leadership Rules ➤ Mentoring ➤ Self-Leadership ➤ E-Leadership Leadership Development ➤ Ingredients of Leadership Development ➤ Leadership Development Process ➤ Examples of Effective Organizational Leadership in India	25%



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

03	Managerial Traits and Skills Nature of Traits & Skills Specific Traits & Skills ➤ Emotional Stability ➤ Defensiveness ➤ Integrity ➤ Interpersonal Skills ➤ Technical & Cognitive Skills ➤ Managerial Traits and Effectiveness ➤ High Energy Level & Stress Tolerance ➤ Self Confidence ➤ Internal Locus of Control ➤ Emotional Stability & Maturity ➤ Power Motivation ➤ Personal Integrity ➤ Achievement Orientation ➤ Need for Affiliation	25%
04	Managerial Skills and Effectiveness ➤ Technical Skills ➤ Conceptual Skills ➤ Interpersonal Skills	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
--------------------------------------	--

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about concept of leadership.
2.	To know and understand about contemporary issues in leadership.
3.	To know and practically understand about managerial traits and skills.
4.	To know and practically understand about techniques for developing leadership skills.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Gary Yukl, Leadership in Organisations, Pearson (7 th Edition), New Delhi (2013).
2.	T. Ramasamy, Principles of Management, Himalaya Publishing House, New Delhi (2009).
3.	P. Guggenheima & M. Diana Szule, Understanding Leadership Competencies, Viva Books, New Delhi (2010)
On-Line Resources available that can be used as Reference Material	
http://egyankosh.ac.in/handle/123456789/1	



M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03CCOM51	Research Methodology - I	4
Course Objectives	To acquire basic knowledge of Research Methodology.	
Course Description		
Unit	Description	Weightage
1.	Introduction Meaning of research Objectives of research Motivation in research Types of research Significance of research Research methods v/s Research methodology Stages of the research process	25%
2.	Problem Identification, Research Proposal & Hypothesis Defining the research problem Selecting the problem Techniques involved in defining a problem Necessity of defining the problem Research proposal Hypothesis – meaning and types Hypothesis testing procedure	25%
3.	Research Design Meaning of research design Need for research design Features of a good design Important concepts relating to research design Different research design Basic principles of experimental design	25%
4.	Sampling What is sampling? Need for Sampling Criteria of selecting a Sampling Characteristics of a good sample design Steps in sample design Types of sample design How to select a Random Sample?	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Teaching-Learning Methodology	
--------------------------------------	--

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Developed understanding on various kinds of research objectives of doing research, research process, research design and sampling.
2.	Having basic knowledge on Qualitative research techniques
3.	Having adequate knowledge on measurement and scaling techniques as well as the quantitative data analysis
4.	Having basic awareness of data analysis and hypothesis testing procedures
5.	It is Very useful for his / her further study like M.Phil and Ph.D.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php
On-Line Resources available that can be sued as Reference Material	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/330	

MASTER OF COMMERCE Semester-III

Programme Outcome (PO) – For Masters of Commerce Programme	Insights students get from here is about entrepreneur, women entrepreneur, entrepreneur development and small scale units in brief.
Programme Specific Outcome (PSO) – For Masters of Commerce in Entrepreneurship development-I Programme	After studying this subject, student can start his/her small scale units as he/she has knowledge of EDP, backward area development, tax etc.

Course Code:	PB03CCOM52	Title of the course	Entrepreneurship Development- I
Total Credits of the course	Four	Hours per week	4 hours

Course Objective:	To understand the basic concept of entrepreneurship.
--------------------------	--

Course Description

Unit	Description in Detail	Weightage
01	Concept of Entrepreneurship <ul style="list-style-type: none"> • Concept of Entrepreneur, Intrapreneur and Entrepreneurship • Common Characteristics of successful Entrepreneurs • Types of Entrepreneurs • Economic and Industrial Contribution of Entrepreneurship in National Economy • Rural Entrepreneurship and TRYSEM • Backward Area Development 	25%
02	Women Entrepreneurship <ul style="list-style-type: none"> • Concept and Growth of Women Entrepreneurship • Rural Women Entrepreneurship • National Level Associations working for Women Entrepreneurship Development • Problems being faced by Women Entrepreneurs and Remedies • Profile of Women Entrepreneur and her Business • Success Stories of Women Entrepreneurs 	25%

ARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

03	Entrepreneurial Development <ul style="list-style-type: none"> • Concept of Entrepreneurial Training and Development • Meaning of EDP, Misconceptions about EDP • Importance, Objectives, Principles and Methods of EDP • Model of EDP • Target Groups of EDP • EDP Organizations: EDII, MDI, NIESBUD 	25%
04	Small Business <ul style="list-style-type: none"> • Concept and Classification • Small Business as a Driving Force for National Economy • Procedure to start a Small Business Unit • Problems of Small Entrepreneurs 	25%

*Units will have the same weightage in the evaluation as suggested in the course outline.

Teaching – Learning Methodology	The syllabus defines and classifies the different aspects of entrepreneurship development and helps students to learn the actual reality of small business.
--	---

Evaluation Pattern

Sr. no.	Details of the Evaluation	Weightage
1.	Internal written/ Practical Examination	15%
2.	Internal Continues Assessment in the form of practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

Course outcome: After completing this course students will be able to learn

1.	The student will learn the concepts of Entrepreneurship and Intrapreneur in detailed from this unit. Its common characteristics and types are made understood in very precise manner. What is the economical and industrial contribution of entrepreneurship in national economy is well explained in this unit.
2.	This chapter gives detailed understandings about the concept, growth or women entrepreneurship and their national level associations working with them. What are their problems being faced and remedies are also well described here. Some success stories with their profiles are briefly explained.
3.	This unit briefly explains the concept of entrepreneurial training and development, meaning of EDP, its misconceptions, importance, objectives and methods of EDP, The student will learn this concepts and can apply in the practical world and he/she may not face any sort of issues regarding EDP.
4.	This unit well explains students about the concept and classification of small scale business, startups and how these small scale businesses contribute for the national economy is purely mentioned here. Students can learn the actual procedure of establishing and starting the small scale business and pursue its working as described.

ARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Sr. no	Basic Text & Reference Books:
1.	Dynamics of Entrepreneurship and Management Vasant Desai, H.P. House, New Delhi, 2016
2.	Entrepreneurial Development Gupta and Srinivasan, Sultan Chand and Sons, New Delhi, 2014
3.	Business Environment Dr. K. Ashwathappa H.P. House, New Delhi 2016

Online resources to be used if available as referenced material	
1.	https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/199

ARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code PB03CCOM53	Title of the Paper Financial Management - I	Total Credit 4

Course Objectives	The objective of this course is to acquaint students with the advanced concepts of financial management and the application of the same in the strategy formulation in the organization.	
Course Description		
Unit	Description	Weightage
1.	Financial Strategy and Reporting Financial Goals and Strategy, Financial strategy formulation, Sales Plan, Production Plan, Measurement of Income and Capital, Impairment of Fixed Assets, Brand and Goodwill, Analysis of Financial Statement, Vision Focus, Corporate Sustainability, Initiatives and Achievements, Directors Report, Corporate Governance Report, Shareholder Value Creation, Economic Value Added, Market Value Added, Market-to-Book Value, Value Drivers, Managerial Implications of Shareholder Value, Balanced Scorecard, Highest Performance Achievement Area	25%
2.	Corporate Restructuring Meaning and Objectives of Corporate Restructuring, Forms of Corporate Restructuring, Mergers, Amalgamations and Acquisitions, Financial Considerations in Mergers, Amalgamation and Acquisitions, Legal and Procedural Aspects of Amalgamations or Acquisitions, Diversification versus Disinvestment Strategies, Tax Implications	25%
3.	International Financial Management World Monetary System, Foreign Exchange Markets and Rates, Determinant and Select Theories of Exchange rates, International Parity Relationships, International Capital Budgeting- Examples, Financing Foreign Operations, Raising Foreign Currency finance, Financing Exports, Foreign Exchange Exposure, Management of Foreign Exchange Exposure	25%
4.	Sources of International Long-Term Finance and International Trade Finance Risk associated with Project Financing, Issue of ADR/GDRs, FCCBs and FCEBs, ECBs and FDIs, Foreign Capital Markets and Instruments, QIBs and FIIs, Multilateral Agencies, Other International Finance Sources, Forms of Export Finance, Forfeiting, Documentary Control, Export Credit and Insurance, Special Economic Zones	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

ARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture method • Case Study • Group Discussion • Activity Based Learning
--------------------------------------	---

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Develop conceptual understanding for financial strategy formulation
2.	Learn technique to evaluate corporate restructuring proposals and its impact on market value of the firm
3.	Understand nitty-gritty of FOREX and Risks Associated with it.
4.	Get familiarity with various aspects of International Monetary System and sources of international finance

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Maheshwari, D. N. (2015). <i>MANAGEMENT ACCOUNTING AND FINANCIAL CONTROL</i> (Sixteen ed.). New Delhi, India: Sultan Chand & Sons .
2.	Singh, N. (2017). <i>Advanced Financial Management</i> (Second ed.). Mumbai, India: Himalaya Publishing House.
3.	Van Horne, J. C. (2001). <i>Financial Management and Policy, 12th Edition</i> (Twelfth ed.). Chennai, India: Pearson Education.
4.	Chandra, P. (2019). <i>Financial Management, Theory and Practice</i> (Tenth ed.). Chennai, India: McGraw-Hill.
5.	Kishore, R. M. (2020). <i>Taxmann's Financial Management</i> (Reprint 8th Edition 2020 ed.). India: Taxmann's Publication.
6.	Gordon, E., & Natrajan, K. (2016). <i>Financial Markets and Services</i> (11th Revised ed.). Mumbai, India: Himalaya Publishing House.
7.	Pandey, I. M. (2016). <i>Financial Management</i> (Eleventh ed.). New Delhi, India: Vikas Publishing House.

ARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

8.	Khan, M. Y., & Jain, P. K. (2011). <i>Financial Management</i> (Sixth ed.). New Delhi, India: McGraw Hill Education.	
On-Line Resources available that can be used as Reference Material		
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_pg.php/733		
SUBJECT	COMMERCE	
Paper No. and Title	14: INTERNATIONAL FINANCIAL MANAGEMENT	
Module No. and Title	2: FINANCING OF INTERNATIONAL TRADE	
	10: Measuring Foreign Exchange Risk and Exposure	

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM51	Corporate Accounting -I	4

Course Objectives	<ul style="list-style-type: none"> • To Impart the Advanced Level Knowledge of Corporate Accounting. • To understand Analysis and Interpretation of Financial Statements for decision making. • To make student expert in preparation of Final Accounts of Insurance Companies as per The Insurance Act 1938. • To make student expert in preparation of Final Accounts of Banking Companies as per present law.
--------------------------	--

Course Description		
Unit	Description	Weightage
1.	Preparation and presentation of Financial Statement of Joint Stock Companies <ul style="list-style-type: none"> • Vertically Presented Profit and Loss Account as per Schedule III • Vertically Presented Balance Sheet – The Form is given in Schedule III • International Financial Reporting Standards (IFRS) – An Introduction • Present Status of Indian Accounting Standards. 	25%
2.	Preparation of Cash Flow Statement as per Indian Accounting Standard 7 (IndAS7) <ul style="list-style-type: none"> • Definition, Classification of Cash Flows, Comparison between IAS, as & US GAAP, Utility of cash flow statement, Limitations of cash flow statement • Preparation of Cash Flow Statement as per IND AS 7 	25%
3.	Preparation of Consolidated Financial statement as per The Companies Act 2013 <ul style="list-style-type: none"> • Definition of Parent / Holding and Subsidiary company • Need for and Status of CFS in India • Minority Interest • Preparation of Consolidated Balance Sheet of Holding with one Subsidiary • Goodwill and Capital Reserve • Elimination of Intragroup Balances and Unrealized Profits • Contingent Liability • Revaluation of Assets of Subsidiary 	25%

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

	<ul style="list-style-type: none"> • Dividend = Interim and Proposed, Effects and Accounting Treatments • Cross Holding and its Accounting Treatment • Chain Holding • Consolidation of Profit and Loss Account an Balance Sheet – Examples 	
4.	Value Added Accounting & Reporting: <ul style="list-style-type: none"> • Introduction, Meaning, Concepts of value addition- • Meaning, Utility & Disclosure of Value Added Statement (VAS) • Concept & Computation of; <ol style="list-style-type: none"> 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA) -Practical Questions 	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars
--------------------------------------	--

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To Analyze and Interpret Financial Statements of companies using different techniques.
2.	To Calculate Various ratios like Profitability, Liquidity, Performance etc for decision making.
3.	To Prepare Final Accounts of Insurance Companies as per the relevant Act.
4	To Prepare Final Accounts of Banking Companies as per the Latest rules and regulations.

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)
Syllabus with effect from the Academic Year 2022-2023

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	David Young & Jacob Cohen., " <i>Corporate Financial Reporting & Analysis</i> ", Willy
2.	Jawaharlal., " <i>Corporate Financial Reporting</i> " Taxman Publications
3.	Ghosh .T.P., " <i>Illustrated Guide to Revised Schedule VI</i> " Taxman Publications
4.	Relevant Literature published by the Reserve Bank of India (RBI)
5.	Relevant Literature published by Security Exchange Board of India (SEBI)
6.	Maheshwari S. N., " <i>Corporate Accounting</i> ", New Delhi, Vikas Publishing house Pvt. Ltd.
7.	Sehgal Ashok and Sehgal Deepak., " <i>Advanced Accounting Corporate Accounting</i> ", Taxmann's Publication
On-Line Resources available that can be sued as Reference Material	

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM52	INTEGRATED MARKETING COMMUNICATION	04

Course Objectives	To impart the basic knowledge of marketing communication and advertising to Students.
--------------------------	---

Course Description		
Unit	Description	Weightage
1.	<p>INTRODUCTION TO INTEGRATED MARKETING COMMUNICATION (IMC) Meaning, Evolution of IMC, Reasons for Growth and Features Promotional Tools for IMC, IMC Planning Process, Role of IMC in Marketing. Communication Process, Traditional & Alternative Response Hierarchy Models. Establishing Objectives and Budgeting: Determining Promotional Objectives, Sales v/s. Communication Objectives, DAGMAR, Problems in Setting Objectives, Setting Objectives for the IMC Program</p>	25%
2.	<p>ELEMENTS OF IMC Sales Promotion — Different Types of Sales Promotion, Advantages & Disadvantages. Public Relation & Publicity — Types of PR, Process, Advantages and Disadvantages. Types of Publicity Direct Marketing — Features, Advantages and Disadvantages. Personal Selling — Features, Advantages & Disadvantages. Advertising — Features, Advantages & Disadvantages. New Trends in IMC, International Media</p>	25%
3.	<p>ADVERTISING Types of Advertisements. Communication Model with reference to Advertising AIDA, Hierarchy of effects, Innovation, Adoption Fundamentals of Advertising Campaigns — Brand Positioning through Advertising — Planning Process — The Creative Brief — Creating an Appeal Elements of Print Advertisement — Scriptwriting for Radio and Television — Legal and Ethical aspects of Advertising — Kids</p>	25%

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

	Advertising. Advertising Agencies Function Types — In House Agencies — Direct Response Agencies — Sales Promotion Agencies — PR Firms — Interactive Agencies Advertising Agency Structure — Client Agency Relationship — Agency Selection — Agency Compensation	
4.	ADVERTISING BUDGET & MEASURING EFFECTIVENESS Definition of Ad Budget and Ad Appropriation Methods of Budgeting Measuring Effectiveness of Advertisement, Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects: Arguments for & Against Advertising Research — What, When, Where & How, Testing Process. Advertising and Promotion Ethics, Advertising and Children, Social and Cultural Consequences Stereotypes, Economic Effects of Advertising.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Use of PowerPoint presentation, small caselets discussion, real life company examples, group discussion, Seminar presentation
--------------------------------------	---

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Course Outcomes: Having Completed this course, the students will be able to	
1.	Explain IMC, its components, integrated tools of communication and the role of IMC
2.	Elaborate Overview of advertising management, IMC process, advertising agency, Advertising goals, Advertising budget and Media Selection.
3.	Explain the scope and role of sales promotion and Personal selling in IMC.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Chunawalla S. A. (2016), Integrated Marketing Communication and Advertising, Himalaya Publishing House, Mumbai.
2.	Belch & Belch (2008), Advertising and Promotions, Tata McGraw-Hill, New Delhi.
3.	Kotler Philip. (2013), Marketing Management, Prentice Hall of India Pvt. Ltd., New Delhi.
4.	Chunawalla S. A. and Sethia K. C. (1995), Foundations of Advertising Theory and Practice, 4th edition 1997, Himalaya Publishing House, Mumbai.
On-Line Resources available that can be used as Reference Material	
UGC-MOOCs courses: Advertising and Public Relations, Advertising Principles of Marketing, Marketing Management	

M.COM. (BUSINESS STUDIES)

SEMESTER-III

Course Code	PB03ECOM53	Title Of The Course	Industrial Relations
Total Credits Of The Course	4	Hours Per Week	15

Course Objectives	<ol style="list-style-type: none"> 1. To Make the students understand the Recent Trends in Industrial Relation and the Importance of having Peaceful Harmonious Industrial Relations for Organizations. 2. To Make the Students aware/understand and analyze the Importance of Trade Union and the role of Trade Union in protecting the rights of Employees, different Trade Union Movements in India and the Union legislation for the Trade Union. 3. The Students can understand what is Grievance, why Grievance arises in industry and why there is a Need for Discipline, Disciplinary Procedure, Employee Counseling, its Types and Mentoring. 4. To Make the students assess and understand the Causes of Industrial Conflicts, Types of Industrial Conflicts, the importance Collective Bargaining, Collective Bargaining in India and the Recommendations of NCL (National Commission on Labor)
--------------------------	--

Course Content		
Unit	Description	Weightage
1.	INDUSTRIAL RELATION <ul style="list-style-type: none"> • Meaning and Nature of Industrial Relation • Characteristics of Industrial Relation • Objectives of Industrial Relation • Code of Industrial Relation • Factors of Industrial Relation • Importance of Peaceful Industrial Relation • Conditions for Congenial /Harmonious Industrial Relation • Approaches to Industrial Relation • Parties to IR, IR strategy • Role of HRM 	25%

2.	<p>TRADE UNIONS</p> <ul style="list-style-type: none"> • Nature of Trade Unions • Characteristics of Trade Unions • Functions and Role of Trade Unions • Strategic Choices before Managers • Why do Employees Join Unions? • Strategic choices before Unions • Union Tactics and Union Legislation • Problems of Trade Unions • Trade Union Movement in India • Objectives of Important Indian Functions and Role of Trade Unions <ul style="list-style-type: none"> -All India Functions and Role of Trade Union Congress (AITUC), -Indian National Trade Union Congress (INTUC) 	25%
3.	<p>GRIEVANCE AND DISCIPLINE, COUNSELING AND MENTORING</p> <p>GRIEVANCE</p> <ul style="list-style-type: none"> • Grievance Procedure-Meaning, Definition • Need for Grievance Procedure • The Causes of Grievances • Pre –Requisites of a Grievance Procedure • The Grievance Procedure <p>DISCIPLINE</p> <ul style="list-style-type: none"> • Disciplinary Procedure, Need for Disciplinary Measures • Meaning and Definitions, Aspects of Discipline, Objectives of Discipline, The Red-Hot Stove Rule <p>INDISCIPLINE</p> <ul style="list-style-type: none"> • Indiscipline • Causes of Indiscipline • Domestic Enquiry and Disciplinary Procedure • Types of Punishment <p>EMPLOYEE COUNSELING AND MENTORING</p> <p>EMPLOYEE COUNSELING</p> <ul style="list-style-type: none"> • Concept of Employee Counseling • What Constitutes Counseling? • Objectives of Counseling • Process of Counseling • Types Counseling • Counseling as a Process of Developing in Organization <p>MENTORING</p> <ul style="list-style-type: none"> • Mentoring: Meaning and Functions 	25%

4.	<p>INDUSTRIAL CONFLICTS AND COLLECTIVE BARGAINING</p> <p>INDUSTRIAL CONFLICTS</p> <ul style="list-style-type: none"> • Definition of Dispute/Conflicts • Causes of Industrial Conflicts • Types of Industrial Conflicts and • Outcomes of the Strikes/Man-Day Lost due to Strikes and Lockouts • Prevention of Industrial Conflicts • Settlement of Conflicts <p>COLLECTIVE BARGAINING</p> <ul style="list-style-type: none"> • Definition of Collective Bargaining, • Characteristics and Importance of Collective Bargaining • Essential conditions for the Success of Collective Bargaining • Functions of Collective Bargaining • Collective Bargaining Process • Collective Bargaining in India • Recommendation of NCL 	25%
-----------	--	------------

Teaching-Learning Methodology	Direct Lecture, Power Point Presentations, Seminars, Students Presentations and Questions-Answers during lectures.
--------------------------------------	--

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

Course Outcomes: Having Completed this Course, the Students will be able to Understand/Analyze/and Learn	
1.	The basic Concepts of Industrial Relations, its, Origin and Historical Development/Evolution, the need of peaceful IR in organization, different approaches to IR, Strategies, and the parties that are associated with Industrial Relations.
2.	The Nature of Trade Union, the Causes for the employees to join Trade Union, the Strategic Choices before the Trade union and the Tactics used by the Trade Union, different Trade Union Movements in India and the Union legislation for the Trade Union.

3.	The meaning of Grievance, Causes of Grievance, Grievance Procedure in the industries, the Pre-Requisites of Grievance Procedure, the Disciplinary Procedure, why there is a Need for Disciplinary Procedure, what are the Aspects and Objectives of Disciplinary Procedure, Red-Hot Stove Rule, Causes of Indiscipline, Types of Punishment, Concept of Employee Counseling, its Types, Objectives and meaning and objectives of Mentoring.
4.	The Definition of Dispute/Conflicts, the Causes of Industrial Conflicts, Types of Industrial Conflicts The Concept of Collective Bargaining, the importance of Collective Bargaining, the Characteristics of Collective Bargaining, Essential conditions for Collective Bargaining, Function of Collective Bargaining, the process of collective bargaining, Collective Bargaining in India and the Recommendations of NCL (National Commission on Labor)

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Aswathappa K. (2010). "Human Resource Management-Text and Cases" Sixth Edition Tata McGraw Hill Education Private Ltd, New Delhi.
2.	Subba Rao P. 2010. "Personnel and Human Resource Management-Text and Cases" Himalaya Publishing House, Mumbai.
3.	Dessler Gray & Varkkey Biju. (2008). "Human Resource Management" Ninth Edition, Pearson Education.
4.	Kochan, T.A. & Henry Katz. (2009). "Collective Bargaining and Industrial Relations" Homewood, Illinois, Richard D Irish,

On-Line Resources available that can be used as Reference Material
<p>On-Line Resources</p> <p>The students can avail the Online Material of this Course on the following websites</p> <ul style="list-style-type: none"> • https://www.msuniv.ac.in/Download/Pdf/01ef65aec8a741f • http://www.ddegjust.ac.in/studymaterial/mba/obh-311.pdf • gyankosh.ac.in/bitstream/123456789/19427/1/Unit-21.pdf • http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7034%20INDUSTRIAL%20RELATIONS%20AND%20LABOUR%20WELFARE.pdf

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM54	Strategic Financial Management-I	4

Course Objectives	To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation.	
Course Description		
Unit	Description	Weightage
1.	Financial Policy and Corporate Strategy (Theory) Financial Management - Corporate Strategy - Strategic Financial Management- Features of Strategic Financial Management – Premises of Strategic Financial Management- Strategic decision-making framework - Interface of Financial Policy and strategic management - Balancing financial goals vis-à-vis sustainable growth -Financial Planning and Strategy-Strategic Decision-Making and Planning – Strategic Financial Planning – Financial Planning – Financial Planning Process-Planning for Sustainable Growth (including small examples of sustainable growth calculation)	25%
2.	Project Planning Capital Investment Decision Process – Capital Investment Process – Benefits of Project Management – Project Organization Structure – Use of Computers in Project Management – SWOT Analysis – Zero Date of a Project – Financial Closure – Brown Field Project – Resource Levelling – Initial Selection of Project Ideas – Feasibility Study Report, Market Survey – Strategic Focus in Project Planning – Social Cost Benefit Analysis (SCBA) – Indicators of Social Desirability of a Project – Detailed Project Report – Contents in Detailed Project Report – Project Appraisal by Financial Institutions – Financial Feasibility – Technical Competence – Economic Feasibility – Managerial Competence – Project Appraisal under Inflationary Conditions – Margin Money – Promoters Contribution	25%
3.	Investment Decisions (Theory & Examples) Nature of Risk – Statistical techniques for risk analysis – Probability – Expected Net Present Value – Standard Deviation – Coefficient of Variation; Conventional Techniques of Risk Analysis – Payback – Risk-adjusted discount rate – Certainty equivalent – RADR vs CE – Sensitivity analysis- Decision Tree Analysis	25%

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

4.	eFinance: (Theory) Meaning, What does eFinance Change?-eFinance Technology - Use of IT in Financial Decision-making – Financial Services in Internet Era – Conceptual Discussion of Internet banking and Online stock trading – Methods of Digital Payments –Concept and Importance of Cyber security, Major Types of Cybersecurity Threats to Financial Services – Concept of Fintech –The Advantages of Fintech Innovations in Finance- Innovative application of technology in finance (Cryptocurrency, Neo Banking, Use of Blockchain, Artificial Intelligence, Robotic Process Automation in Finance)	25%
-----------	--	------------

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture method • Learning from web-based contents • Group Discussion • Activity Based Learning
--------------------------------------	---

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand strategic financial decision-making framework
2.	Examine the features and implications of sustainable growth model
3.	Apply advanced techniques of investment decision making for evaluating long term investment decisions considering risk and uncertainty
4.	Get insights on digital transformation in the field of finance

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Pandey, I. M. (2016). <i>Financial Management</i> (Eleventh ed.). New Delhi, India: Vikas Publishing House.
2.	Chandra, P. (2019). <i>Financial Management, Theory and Practice</i> (Tenth ed.). Chennai, India: McGraw-Hill.
3.	Khan, M. Y., & Jain, P. K. (2011). <i>Financial Management</i> (Sixth ed.). New Delhi, India: McGraw Hill Education.
4.	Van Horne, J. C. (2008). <i>Fundamentals of Financial Management</i> (13h ed.). Chennai, India: Pearson Education.
5.	e-Finance – ICFAI UNIVERSITY
6.	Gupta, J. B. (2016). <i>Strategic Financial Management</i> (9th ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.
7.	Kishore, R. M. (2017). <i>Strategic Financial Management</i> (3rd ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.

On-Line Resources available that can be used as Reference Material

COURSE SITE ADDRESS

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392

SUBJECT	COMMERCE
Paper No. and Title	Paper No. 8: Financial Management
Module No. and Title	Module No. 3: Financial Decisions and Finance Function

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM55	Indirect Taxes-I	4

Course Objectives	<ul style="list-style-type: none"> To impart knowledge of Basic Knowledge of GST and its related concept. To Explain Time, Value and Place of Supply in detail. To demonstrate Registration Procedure and issuing e-way bill. To impart knowledge of ITC.
--------------------------	---

Course Description		
Unit	Description	Weightage
1.	Model and Overview of GST History and Background of GST in India - Working model – Concept of GST- Levy, Collection and Exemption - Meaning and Scope of Supply, Goods and Services - Composition Levy - Concepts of CGST, SGST, IGST, UTGST.- GST around the world	25%
2.	Time, Value and Place of Supply Time of Supply of Goods and Services Rules. -Valuation of Supply of Goods and Services Rules. -Place of Supply of Goods and Services Rules.	25%
3.	Registration Provisions Registration – Requirements and Procedures - Documentations required for Registration -Registration as a job worker- Stock Transfer provisions - E-Way Bill: Concept and Process - Multiple Registration on Single Premises -Rates of some commonly traded Goods or Services under GST	25%
4.	Input Tax Credit (along with transitional provisions) Credit of Goods, Services and Capital Goods - Negative list of items, items not creditable.- Transfer provisions and limitations of existing credits of erstwhile laws into GST credits.-Stock Transfer to Branch or Depot. Input Service Distributor, ISD Concept and Working-Allocation of ITC through ISD.	25%

Note: All latest development in the above topic should be covered

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars
--------------------------------------	--

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)
Syllabus with effect from the Academic Year 2022-2023

Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able	
1.	To understand basic concept related to Goods and Service tax .
2.	To compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
3.	To Explain place of supply, Time of supply and value of supply rules and applicability of the same under GST.
4	To Calculate ITC in different situations
5	To Understand e-way bill and its related provisions.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Agrawal Raj K CA and Agrawal Shivangi CA., “ <i>GST for CA Intermediate</i> ”, Taxmann Publication (P) Ltd.
2.	Datey.V.S., “ <i>GST Law & Practice with Customs and FTP</i> ”, Taxmann Publication (P) Ltd
3.	Nitya Tax Associates - Basics of GST – Taxmann Publication (P) Ltd.
4.	Singh Awdhesh., “ <i>GST Made Simple</i> ”, Centax Publication.

On-Line Resources available that can be used as Reference Material

Mooc:

Students can opt Subject : Introduction to GST of SwaymPlatfrom for SEM III and IV Examination for code PB03ECOM25 and PB04ECOM25 of four credits of Introduction to GST By Professor AnirbanGhosh, NetajiSubhas Open University.